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Hearing Date: March 18, 2010  
Hearing Time: 10:00 a.m.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	Chapter 11
In re	:	
	:	Case No. 05-44481 (RDD)
DPH HOLDINGS CORP., <u>et al.</u> ,	:	
	:	(Jointly Administered)
	:	
Reorganized Debtors.	:	
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RESPONSE OF HITACHI CHEMICAL (SINGAPORE) PTE. LTD. TO  
REORGANIZED DEBTORS' FORTY-FOURTH OMNIBUS CLAIMS OBJECTION

Hitachi Chemical (Singapore) Pte. Ltd. (f/k/a Hitachi Chemical Asia-Pacific Pte. Ltd.) ("HCS"), by its undersigned counsel, responding to the Reorganized Debtors' Forty-Fourth Omnibus Objection to Claims dated February 3, 2010 (the "Omnibus Objection"), respectfully represents:

1. In the Omnibus Objection, the Debtors seek to modify certain portions of HCS' claims that are reflected in the Debtor's schedules as Scheduled Liability Nos. 10407171 and 1405357 (the "Scheduled Liabilities") by reducing the amounts of the Scheduled Liabilities by the amounts of certain cure payments. Omnibus Objection at 12.

2. HCS has received the aforesaid cure payments, and accordingly, does not object to the proposed reduction of the Scheduled Liabilities.

3. However, the Scheduled Liabilities are erroneously listed as liabilities of the estates of Delphi Mechatronic Systems, Inc and Delco Electronics Overseas Corporation rather than the estate of Delphi Corporation. As set forth in the Response of Hitachi Chemical (Singapore) Pte. Ltd. to the Reorganized Debtors' Fortieth Objection to Claims (Docket #19311) (a copy of which is attached hereto as Exhibit A), HCS' claims are properly asserted against the estate of Delphi Corporation.

4. Accordingly, HCS respectfully submits that the objection be granted only as to the reduction in amount by reason of the cure payments received, and that the Scheduled Liabilities be listed as liabilities of the estate of Delphi Corporation. Alternatively, HCS respectfully requests that any order entered by the Court reserve HCS' rights to seek reconsideration of the claims represented by the Scheduled Liabilities for the purpose of their transfer back to the estate of Delphi Corporation should the treatment of such claims differ as between that estate and the estates of Delphi Mechatronic Systems, Inc. and Delco Electronics Overseas Corporation.

Dated: New York, New York  
March 11, 2010

MORGAN, LEWIS & BOCKIUS LLP

By: /s/ Menachem O. Zelmanovitz  
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